

RESOLUTION

A RESOLUTION TO AMEND THE VOLUNTEER FIRE & RESCUE FINANCIAL MANAGEMENT POLICY

WHEREAS, the citizens of the County of Fauquier are protected by a combined volunteer and career fire and emergency services system; and

WHEREAS, both the County, and the volunteer companies that operate the combined fire and emergency services system within the County, seek to serve the citizens by providing fire and rescue services in the most effective and efficient manner possible; and

WHEREAS, all parties involved in this endeavor share a common interest in protecting and using the assets allocated toward that purpose to accomplish the mission of providing the best fire and rescue services for our citizens; and

WHEREAS, a sound and comprehensive system of internal controls and financial practices are vital to ensuring that the interests and resources of the citizens are safeguarded; and

WHEREAS, the Fauquier County Board of Supervisors allocates a substantial amount of money to the volunteer companies each year from a tax levy on the citizens of the County; and

WHEREAS, the tax dollars allocated towards the fire and emergency services system should be, to the extent possible, protected from fraud, embezzlement and inappropriate use; and

WHEREAS, on January 9, 2015 the Fauquier County Board of Supervisors adopted a Volunteer Fire & Rescue Financial Management Policy ("the Policy") which established certain required internal control practices and made the release of operating contributions from the County to volunteer companies contingent upon compliance with the Policy; and

WHEREAS, there have been presented to the Fauquier County Board of Supervisors, certain amendments to the Volunteer Fire & Rescue Financial Management Policy which are intended to provide the same level of internal controls and financial practices for the safeguarding of funds allocated to the volunteer companies, but which will also offer efficiencies and eliminate duplication of effort with respect to current audit and internal review practices required by the current policy; and

WHEREAS, the County Treasurer, Finance Department staff, and the President of the Volunteer Fire & Rescue Association have reviewed and approved the proposed amendments to the Volunteer Fire & Rescue Financial Management Policy and recommended approval; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 8th day of September 2016, that the Volunteer Fire & Rescue Financial Management Policy be, and is hereby, amended per the attached version of the Policy, effective January 1, 2017; and, be it further

RESOLVED that the Fauquier County Board of Supervisors does hereby affirm the following interim changes to the Policy, effective immediately:

- All unfinished internal review engagements of volunteer companies by the Finance Department shall be suspended immediately;
- Volunteer companies shall provide an action plan that encompasses all findings identified as of September 8, 2016 from any completed engagement for which they have not yet responded;
- Finance Department follow-up engagements of volunteer companies between September 9, 2016 and December 31, 2016 shall be confined to confirming the effective implementation of action plans related to internal control practices wherein external audit findings from the current year engagement are repeated findings from earlier engagements (prior year internal review engagements and/or the external 'Agreed-Upon Procedures' engagement).